CERTIFICATE OF SERVICE

I hereby certify that on September 23, 2008, a true and correct copy of the foregoing Notice of Appearance was served electronically through the Court's ECF System on parties requesting electronic service and by first class mail to the following persons at the following addresses:

Office of the Clerk United States Bankruptcy Court Alexander Hamilton Custom House One Bowling Green New York, New York 10004

Office of the United States Trustee 33 Whitehall Street, 21st Floor New York, New York 10004

Harvey R. Miller, Esq. Shai Waisman, Esq. Jacqueline Marcus, Esq. Weil, Gotshal & Manges LLP 767 Fifth Avenue New York, New York 10153

Paul Arozon, Esq. Gregory A. Bray, Esq. Milbank, Tweed, Hadley & McCloy 601 South Figueroa Street, 30th Floor Los Angeles, California 90017

Luc A. Despins, Esq.
Dennis F. Dunne, Esq.
Milbank, Tweed, Hadley & McCloy
1 Chase Manhattan Plaza
New York, New York 10005

Internal Revenue Service Attn: Bankruptcy Department 120 Church Street, 3rd Floor New York, New York 10008

United States Attorney One St. Andrew's Plaza New York, New York 10007 08-13555-mg Doc 304-1 Filed 09/23/08 Entered 09/23/08 14:28:48 Certificate of Service Pg 2 of 2

Dated: New York, New York September 23, 2008 /s/ Kim Raulsome Kim Raulsome